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From:

Sent: Thursday, December 02, 2010 10:54:27 AM

To:

Cc:

Subject: RE: TEFRA Question re 872-P

State law would dictate who can sign on behalf of Y. You will need to review state law and Y's operating agreement in order to determine whether B has authority to sign for Y. If neither state law nor the operating agreement give B authority to sign for Y, he has no such authority.

[REDACTED]

An FPAA can be issued that will bind those partners who are not bound by the closing agreement.